

Exhibit 6

Top Seven Intercompany Net Balances¹
(\$ in millions)

	“Accounts Receivable” Entity	“Accounts Payable” Entity	Net Balance	Comments
1	Residential Capital, LLC (“ <u>ResCap</u> ”)	GMAC Residential Holding Company, LLC (“ <u>ResHolding</u> ”)	\$3,334	<p>Balance generally arose from transactions under an agreement between ResCap and ResHolding. ResHolding borrowed funds from ResCap and then distributed funds to GMACM for general operating purposes.</p> <p>Documentation exists reflecting the lending relationship between ResCap and ResHoldings. <i>ResCap Restated Loan Agreement</i>, dated January 1, 2006, among ResCap, as lender, and ResHolding, GMACM, and RFC, as borrowers. This agreement is characterized by the following:</p> <ul style="list-style-type: none"> • upon termination, borrower’s obligation to repay continues • no fixed maturity date, interest rate, or repayment terms • unsecured debt <p>While there was no fixed interest rate in the loan agreement, interest was paid regularly until the petition date at an average rate of 9.6% (multi-tiered interest rate based on intercompany balances).</p> <p>In 2009, \$2.52 billion of debt owed by GMACM to ResHolding was forgiven so that GMACM could meet certain tangible net worth debt covenants. ResCap did not forgive any of ResHolding’s debt at that time because ResHolding was not at risk of defaulting on its net worth requirements.</p> <p>Before accounting for any administrative expenses, ResHolding has assets consisting of an approximate \$50 million intercompany claim against GMACM.</p>

¹ The top seven intercompany net balances represent 96% of the total intercompany net balances.

	“Accounts Receivable” Entity	“Accounts Payable” Entity	Net Balance	Comments
2	Residential Funding Company (“ <u>RFC</u> ”)	ResCap	\$1,955	<p>Balance generally arose out of operation of the company’s centralized cash management system. As RFC generated cash, that cash would be swept to ResCap. Balance changed frequently.</p> <p>Interest was not accrued or paid.</p> <p>There is no documentation reflecting this intercompany relationship.</p> <p>In 2008, \$2 billion of debt owed by RFC to ResCap was forgiven so that RFC could meet certain tangible net worth debt covenants. In 2009, an additional \$151 million of debt owed by RFC to ResCap was forgiven.</p> <p>ResCap has no unencumbered assets.</p>
3	Homecomings Financial, LLC (“ <u>Homecomings</u> ”)	RFC	\$1,252	<p>Balance generally arose out of operation of the company’s centralized cash management system. Homecomings sold loans to RFC for securitization as part of normal business operations, subserviced loans, and generated other cash through operations that was swept up to RFC. Receivable balance consists largely of this, less payables to RFC for general overhead expenses. Balance changed frequently until 2008.</p> <p>Homecomings became largely dormant in 2008, but continued to have wind down activity that created cash that has been swept to RFC.</p> <p>Interest was accrued but not paid on the intercompany balance (this amount has been included in the intercompany balance).</p> <p>There is no documentation reflecting this intercompany relationship.</p>

	“Accounts Receivable” Entity	“Accounts Payable” Entity	Net Balance	Comments
4	Passive Asset Transactions, LLC (“ <u>PATI</u> ”)	GMAC Mortgage, LLC (“ <u>GMACM</u> ”)	\$697	<p>Balance generally arose out of operation of the company’s centralized cash management system. Majority of balance reflects cash collected by PATI from non-Debtor entities (Flume and GX II) that were swept to GMACM and then to ResCap.</p> <p>Interest was not accrued or paid.</p> <p>Documentation exists reflecting a lending relationship from PATI to ResCap (not GMACM). <i>Intercompany Advance Agreement</i>, dated June 9, 2009, between ResCap, as borrower, and PATI, as lender. This agreement is characterized by the following:</p> <ul style="list-style-type: none"> • contains bankruptcy standstill provision indicating claims on account of obligations are not enforceable in bankruptcy • no fixed maturity date, interest rate, or repayment terms • unsecured debt <p>In 2008, \$44 million of debt owed by PATI to GMACM was forgiven so that PATI could meet certain tangible net worth debt covenants.</p>
5	Executive Trustee Services, LLC (“ <u>ETS</u> ”)	GMACM	\$265	<p>Balance generally arose out of operation of the company’s centralized cash management system. Revenue received by ETS (as foreclosure trustee) was swept to GMACM. GMACM, in turn, satisfied ETS’s cash needs. Intercompany balances were created to record impact to ETS, but no cash settlements occurred.</p> <p>Interest was accrued but not paid on the intercompany balance (this amount has been included in the intercompany balance).</p> <p>There is no documentation reflecting this intercompany relationship.</p>

	“Accounts Receivable” Entity	“Accounts Payable” Entity	Net Balance	Comments
6	RFC	RFC Asset Holdings II, LLC (“ <u>RAHI</u> ”)	\$232	<p>Balance generally arose out of operation of the company’s centralized cash management system. RAHI owned a portfolio of non-economic residuals that generated excess inclusion income that resulted in current taxes payable. Balance primarily attributable to settlement of taxes under the tax sharing agreement.</p> <p>Interest was accrued but not paid on the intercompany balance (this amount has been included in the intercompany balance).</p> <p>There is no documentation reflecting this intercompany relationship.</p> <p>In 2008, \$1.2 billion of debt owed by RAHI to RFC was forgiven so that RAHI could meet certain tangible net worth debt covenants.</p> <p>RAHI has no unencumbered assets.</p>
7	RFC	GMACM	\$140	<p>Majority of balance consists of (i) amounts recorded in connection with AFI billings for shared services (e.g. payroll, outside counsel) – RFC routinely remitted payment to AFI for services and RFC then charged GMACM for its portion; and (ii) service fee income received by GMACM as subservicer relating to RFC MSR.</p> <p>Prior to the petition date, cash settlements occurred.</p> <p>Interest was not accrued or paid.</p> <p>There is no documentation reflecting this intercompany relationship.</p>